

**COUNTY OF YORK, VIRGINIA**  
**Enterprise Funds**  
**Combining Statement of Cash Flows**  
**Year Ended June 30, 2001**

	<b><u>York Sanitary District</u></b>	<b><u>Sanitary District No. 2</u></b>	<b><u>Water Enterprise</u></b>	<b><u>Solid Waste</u></b>	<b><u>Water Utility</u></b>	<b><u>Sewer Utility</u></b>	<b><u>Total</u></b>
Cash flows from operating activities:							
Operating income (loss)	\$ (85,265)	\$ (449,849)	\$ (22,367)	\$ (592,876)	\$ 382,197	\$ 1,963,095	\$ 1,194,935
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:							
Depreciation	85,265	449,849	22,367	139,275	40,253	979,396	1,716,405
Amortization	-	-	-	5,214	-	5,606	10,820
Bad debt expense	-	-	-	(78)	(72)	985	835
Changes in assets and liabilities:							
Decrease (increase) in accounts receivable	-	-	-	(57,742)	21,945	(91,600)	(127,397)
Decrease (increase) in due from other funds	-	-	-	122	-	(11,540)	(11,418)
Increase (decrease) in accounts payable	-	-	-	27,031	(7,043)	83,361	103,349
Increase in retainage payable	-	-	-	-	-	16,965	16,965
Increase in deposits payable	-	-	-	-	-	5,700	5,700
Increase in salaries, taxes and benefits payable	-	-	-	767	483	8,782	10,032
Decrease in accrued closure costs	-	-	-	(48,639)	-	-	(48,639)
Increase in due to other funds	-	-	-	-	-	947	947
Increase (decrease) in accrued vacation and sick pay	-	-	-	(1,584)	710	17,303	16,429
Total adjustments	<u>85,265</u>	<u>449,849</u>	<u>22,367</u>	<u>64,366</u>	<u>56,276</u>	<u>1,015,905</u>	<u>1,694,028</u>
Net cash provided by (used in) operating activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(528,510)</u>	<u>438,473</u>	<u>2,979,000</u>	<u>2,888,963</u>
Cash flows from noncapital financing activities:							
Operating transfers in	10	-	-	1,100,000	248,913	866,934	2,215,857
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(22,190)</u>	<u>(22,190)</u>
Net cash provided by noncapital financing activities	<u>10</u>	<u>-</u>	<u>-</u>	<u>1,100,000</u>	<u>248,913</u>	<u>844,744</u>	<u>2,193,667</u>

	<u>York Sanitary District</u>	<u>Sanitary District No. 2</u>	<u>Water Enterprise</u>	<u>Solid Waste</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Total</u>
Cash flows from capital and related financing activities:							
Acquisition and construction of fixed assets	\$ -	\$ -	\$ -	\$ -	\$ (915,509)	\$ (3,420,726)	\$ (4,336,235)
Principal paid on long-term debt	-	-	-	(75,400)	-	(152,386)	(227,786)
Interest paid on long-term debt	-	-	-	(12,392)	-	(555,885)	(568,277)
Principal paid on capital lease	-	-	-	(111,667)	-	-	(111,667)
Interest paid on capital lease	-	-	-	(99,165)	-	-	(99,165)
Net cash used in capital and related financing activities	-	-	-	(298,624)	(915,509)	(4,128,997)	(5,343,130)
Cash flows from investing activities:							
Interest income	-	-	-	26,984	60,088	742,597	829,669
Net increase in cash and temporary investments	10	-	-	299,850	(168,035)	437,344	569,169
Cash and temporary investments at beginning of year	102	-	-	408,661	508,535	12,288,664	13,205,962
Cash and temporary investments at end of year	<u>\$ 112</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 708,511</u>	<u>\$ 340,500</u>	<u>\$ 12,726,008</u>	<u>\$ 13,775,131</u>